In the Supreme Court of the United States

OCTOBER TERM, 1937

No. 981

MARY DUKE BIDDLE, PETITIONER

v.

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE SECOND CIRCUIT

MEMORANDUM FOR THE RESPONDENT

Respondent does not oppose petitioner in her request that a writ of certiorari be granted herein. While it is believed that the conclusion reached below is correct, the respondent agrees that the matter in controversy should probably be reviewed by this Court because, as stated in the petition, the question raised is of public importance and there exists an apparent conflict between the decision of the court below and that of the Circuit Court of Appeals for the First Circuit in the case of *United Shoe Machinery Corporation* v. *White,* 89 F. (2d) 363 (C. C. A. 1st).

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Accordingly, we do not oppose the petitioner in requesting that a writ of certiorari be issued to the Circuit Court of Appeals for the Second Circuit to review the judgment of that court in the above entitled cause.

Respectfully submitted.

STANLEY REED,
Solicitor General.

JUNE 1937.